

PIERCE COUNTY FIRE PROTECTION DISTRICT No. 5
Pierce County, Washington
January 1, 1990 Through December 31, 1992

Schedule Of Findings

1. Executive Sessions Should Follow Proper Procedures

Our audit included a review of minutes of the board of commissioners. Of 19 executive sessions recorded, the following was noted:

- a. None of them recorded the expected time to reconvene.
- b. Several discussed subjects not allowable, including a purchase request and vehicle allowances.

RCW 42.30.110 lists 11 allowable subjects or reasons for legally holding an executive session. In addition, it states in part:

(2) Before convening in executive session, the presiding officer of a governing body shall publicly announce the purpose of excluding the public from the meeting place, and the time when the executive session will be concluded. The executive session may be extended to a stated later time by announcement of the presiding officer.

Failure to announce the expected time to reconvene and discussing subjects not allowable were due to not being familiar with applicable state law.

As a result, the district fails to inform the public and increases the risk of a legal challenge by discussing questionable subjects.

We recommend the district follow the provisions of RCW 42.30.110 for all executive sessions.

2. The Advance Travel Fund Should Be Operated Correctly

Our audit of this fund revealed that it is being used for buying airline tickets and paying pre-registration fees for training or conferences.

RCW 42.24.120 states in part:

Such advances shall be made under appropriate rules and regulations to be prescribed by the state auditor.

The *Budget, Accounting and Reporting System* (BARS) manual, Volume 1, Part 3, Chapter 3, states in part:

The Advance Travel Expense Account must be used solely for travel expenses, not direct payments to vendors . . . It must not be used for personal loans, payment of airline tickets, pre-registration fees, reimbursements to employees or officers for travel already incurred, etc.

This situation was caused by not being familiar with the rules governing advance travel funds.

As a result, this fund is being used to pay for expenses which should more properly be paid through a petty cash revolving fund or the voucher system.

We recommend the Advance Travel Fund be operated under the rules and regulations prescribed by the State Auditor's Office. Another alternative would be to dissolve this fund and set it up as a petty cash revolving fund.